--- 25 Cigarettes - “Series of 1915” - 22 x 28 mm. - scanned at 200% scale ---

There was no small format twenty-five cigarette stamp in Series “A”, and thus the “Series of 1915” was in continuous use until replaced by the Series “C” stamp in June 1935.

★**RC-250** - 25 cigarettes, perf 12,
used by Tuckett Tobacco, Hamilton,
coded **1-18-E / CIGARETTES / G-25** in July 1925

★**RC-250 SP** - 25 cigarettes, perf 12,
stamped ***Sample*** in script

★**RC-253** - 25 cigarette, imperf,
used by Imperial Tobacco, Montreal,
coded **6-17 / CIGARETTES / 11 1920** in November 1920

★**RC-253** - 25 cigarette, imperf,
used by Imperial Tobacco, Montreal,
coded **6-10-D / BED** in November 1934

--- the red 25c Roman *overprints* of RC-253 - 1932-33 ---

With the **Budget of 1932** decrease in excise duty on *small cigarette* of $2.00 per thousand, Imperial Tobacco reduced the price of their *regular grade* twenty-five cigarettes from 30¢ to 25¢. To indicate that these packages were not to be sold at 30¢, they overprinted their *on-hand* **RC-253** with a 6 mm. Roman **25c** as **RC-253a**.

To indicate stamps purchased under the new Budget, in 1933 Imperial changed their overprint to read vertically down in 6½ and 3 mm. red Gothic **25 FOR 25c** as **RC-253b**.

★**RC-253a** - **25c** on 25 cigarettes, imperf,
used by Imperial Tobacco, Montreal,
coded **6-10-D / CD2** in December 1932

★**RC-253b** - **25 FOR 25c** on 25 cigarettes,
used by Imperial Tobacco, Montreal,
coded **6-10-D / BB3** in May 1933

--- the twenty-five Cigarette Transfer Roll and the Plates for the basic *small format* C-317 ---

[These paragraphs are taken from information supplied by Chris Ryan]

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN cigarette Transfer Roll, No. G-1275 for the small 25 cigarette "Series of 1915" stamp.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 1, 2, 3, 4 and 5 for the twenty-five cigarette Series of 1915 small stamp. [These 260 impression plates were probably arranged 2 by (10 x 13) stamps - JBH] The rolls and plates were defaced, and subsequently delivered to the Royal Canadian Mint as scrap metal.

In the memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN / CBN die OG-393 for the "Series of 1915" twenty-five cigarette stamp.

--- 25 Cigarettes - “Series of 1915” - “Imperial Tobacco” - 22 x 28 mm. ---

There was no small format twenty-five cigarette stamp in Series “A”, and thus the “Series of 1915” was in continuous use until replaced by the Series “C” stamp in June 1935.

inverted cancellation - a single copy to date

★**RC-253** - 25 cigarettes, imperf, coded **6-17 / CIGARETTES / 11 1920** in November 1920

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1920	---	---	---	---	**5**	---	---	---	---	---	**11**	---
1921	---	---	---	---	---	---	---	---	---	---	---	---

---

inverted cancellation - 10 copies to date

★**RC-253** - 25 cigarettes, imperf, coded **6-10-D / CIGARETTES / 1 1923** in January 1923

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1922	---	---	---	---	---	---	---	---	---	---	---	---
1923	**1**	---	---	---	---	---	---	---	---	---	---	---
1924	---	---	**3**	---	---	---	---	---	**9**	**10**	**11**	**12**
1925	---	**2**	---	**4**	**5**	**6**	**7**	---	---	---	---	---
1926	---	**2**	---	---	---	---	---	---	---	---	---	---

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upright cancellation - 19 copies to date

In 1923 **ABN** in Canada was re-organized and became **CBN** (the Canadian Bank Note Company) which was a wholly owned affiliate of **ABN** New York. At this time the company codes were changed, the “Inland Revenue Department” became “Customs and Excise”, and **6-17** became **6-10-D**.

★**RC-253** - 25 cigarettes, imperf, coded **6-10-D / CIGARETTES / 7 1923** in July 1923

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1922	---	---	---	---	---	---	---	---	---	10	---	---
1923	---	---	---	---	---	---	7	---	---	---	---	---
1924	---	---	3	---	---	---	7	8	9	---	11	---
1925	1	---	---	4	---	6	7	---	---	---	---	---
1926	---	---	---	---	---	---	7	---	---	---	---	---
1927	---	---	---	---	---	---	---	---	9	---	11	---
1928	---	---	---	4	5	---	7	8	---	---	11	---

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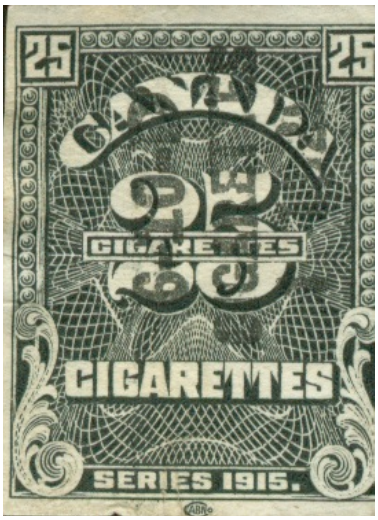
reading vertically up - a single copy to date



★**RC-253** - 25 cigarettes, imperf, coded **6-10-D / CIGARETTES / 1 1929** in January 1929

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1929	1	---	---	---	---	---	---	---	---	---	---	---

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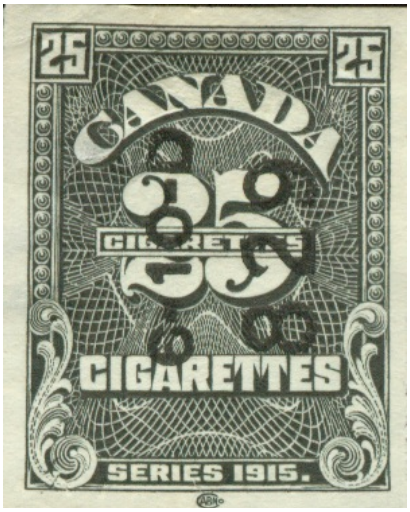
reading vertically up - 2 copies to date

The cancellation was changed for stamps purchased under the Budget of 1929 by dropping **CIGARETTES** and altering the date code.



★**RC-253** - 25 cigarettes, imperf, coded **6-10-D / 829** in August 1929

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1929	---	---	---	---	---	---	---	**829**	---	---	---	---
1930	---	---	---	---	---	---	---	---	---	---	---	---
1931	---	---	---	---	---	---	---	---	---	---	---	---
1932	---	---	---	---	---	**632**	---	---	---	---	---	---

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reading vertically up - a single copy to date

The cancellation was changed for stamps purchased under the Budget of 1932 by altering the date code. **AD2** reads as the first month, of the fourth quarter of 193**2**.

★**RC-253** - 25 cigarettes, imperf, coded **6-10-D / AD2** in August 1929

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	**AD2**	---	---

--- RC-253a - 25 Cigarettes - “Series of 1915”- Imperial Tobacco - 1932-33 ---

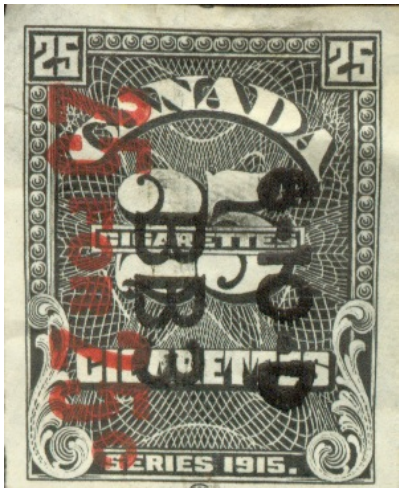
--- 25c red overprint on RC-253 - for the Budget of 1932 ---

There was no twenty-five cigarette stamp in Series “A”, and thus the “Series of 1915” continued in use until replaced by Series “C” in April 1935. I am of the opinion that the November 1932 Imperial Tobacco **25c** overprint on the imperforate *on-hand* twenty-five cigarettes “Series of 1915” represents simply twenty-five *regular grade* cigarettes retailing at 25 cents. The Budget of 1932 reduced the excise duty on *small cigarette* from $ 6.00 to $ 4.00 per thousand and as a result “Imperial Tobacco” had reduced their retail prices. This was done to prevent the retail sale on the package at 30 cents.

★**RC-253a** - 25 cigarettes, imperf, coded **6-10-D / CD2** in December 1932

[★RC-253a]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	---	CD2

On the other hand, stamps *purchased* under the Budget of 1932 were coded with **25 FOR 25c**



★**RC-253b** - 25 cigarettes, imperf, coded **6-10-D / BB3** in May 1933

[★RC-253b]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	---	BB3	---	---	---	---	---	---	---

Once the retail price of the brand had become established at 25 cents the red stamping was dropped.

reading vertically down - 13 copies to date

★**RC-253** - 25 cigarettes, imperf, coded **6-10-D / BC3** in August 1933

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	---	---	CB3	AC3	BC3	CC3	---	BD3	CD3
1934	AA4	BA4	CA4	AB4	BB4	CB4	AC4	BC4	---	---	---	---

In 1934 the date code was once again altered. The year was replaced by a letter beginning with **E** for 1934, since **A, B, C** and **D** were already being used.

reading vertically down - 8 copies to date

★**RC-253** - 25 cigarettes, imperf, coded **6-10-D / CEC** in August 1933

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	---	---	---	---	---	CEC	AED	BED	CED
1935	ASA	BFA	CFA	AFB	---	---	---	---	---	---	---	---

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reading vertically up - 2 copies to date

★**RC-253** - 25 cigarettes, imperf, coded **6-10-D / AFC** in July 1935

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	BFB	---	AFC	---	---	---	---	---

--- 25 Cigarettes - Series of 1915 - “Tuckett Tobacco” - 22 x 28 mm. ---

There was no small format twenty-five cigarette stamp in Series “A”, and thus the “Series of 1915” was in continuous use until replaced by the Series “C” stamp in June 1935. Tuckett Tobacco cancellations begin with 1923.

The Federal Budget of 1923 decreased the *excise duty* on small cigarettes from $7.50 per 1000 to $6.00 per 1000.

--- perf 12 - cancellation reads vertically down - a single copy to date ---

★**RC-250** - 25 cigarettes, perf 12, coded **1-18-E / CIGARETTES / L-23** in December 1923

[★RC-250]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1923	---	---	---	---	---	---	---	---	---	---	---	**L-23**
1924	---	---	---	---	---	---	---	---	---	---	---	---

--- perf 12 - cancellation reads vertically up - 2 copies to date ---

★**RC-250** - 25 cigarettes, perf 12, coded **1-18-E / CIGARETTES / B-24** in February 1924

[★RC-250]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1923	---	---	---	---	---	---	---	---	---	---	---	---
1924	**A-24**	**B-24**	---	---	---	---	---	---	---	---	---	---

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--- imperf - mimeographed cancellation reads vertically down - a single copy to date ---

★**RC-253** - 25 cigarettes, imperf, coded 1-18-E / CIGARETTES / E-28 in May 1928

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1928	---	---	---	---	E-28	---	---	---	---	---	---	---
1929	---	---	---	---	---	---	---	---	---	---	---	---
1930	---	---	---	---	---	---	---	---	---	---	---	---
1931	---	---	---	---	---	---	---	---	---	---	---	---

On June 2nd 1931, the manufacturers' sales tax increased from 1% to 4%.

The Federal Budget of 1932 decreased the *excise duty* on small cigarettes from $6.00 per 1000 to $4.00 per 1000, and on April 7th 1932, the manufacturers' sales tax increased from 4% to 6%.

--- imperf - cancellation reads vertically down - 12 copies to date ---

★**RC-253** - 25 cigarettes, imperf, coded **1-18-E / CIGARETTES / L-32** in December 1932

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	---	**L-32**
1933	---	**B-33**	**C-33**	**D-33**	---	**F-33**	**G-33**	**H-33**	**I-33**	**J-33**	---	**L-33**
1934	---	**B-34**	**C-34**	---	---	---	---	---	---	---	---	---

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--- imperf - cancellation reads vertically up - 5 copies to date ---

★**RC-253** - 25 cigarettes, imperf, coded **1-18-E / CIGARETTES / E-33** in May 1933

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	---	---
1933	A-33	B-33	C-33	---	E-33	---	G-33	---	---	---	---	---
1934	---	---	---	---	---	---	---	---	---	---	---	---

--- imperf - cancellation reads vertically down - 12 copies to date ---

★**RC-253** - 25 cigarettes, imperf, coded **1-18-E / 64** in June 1934

[★RC-253]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	44	54	64	74	84	94	---	114	124
1935	---	25	35	45	55	---	---	---	---	---	---	---

In May 1935 the imperforate 25 cigarette Series “C” stamp was introduced.

File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1915 \ 25 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP1525 Laser Jet,
December 11th 2013, JBH